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GOVERNMENT OF GOA

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EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Order

CCT/26-2/2018-19/15/4012

Subject: Registration of e-Commerce Operators as TCS.

Under Section 52 of Goa GST Act, 2017 read with Rule 12 of the Goa GST Rules, 2017, e-Commerce operators are required to obtain registration as TCS in every State separately where they undertake transactions through their electronic platform. While processing the TCS application, an e-Commerce operator shall furnish the address of his principal place of business wherever its State Head office is located in the State.

However, some e-Commerce operators are making supply in Goa from outside the State through their electronic platform, but do not have their physical presence within the State. Such e-Commerce operators are also required to obtain State based registration in Goa. But, it is noticed that these e-Commerce operators are getting it difficult to obtain registration because in the field of State jurisdiction they have no option in the online registration form to select their principal place of business as they do not have such place to mention.

In order to do away with the difficulty, the GSTN portal is being updated to accommodate such e-Commerce operators under the advice of GST Law Committee. Accordingly, the applicants are required to process their application under the following procedures:

Such operators, who do not have physical presence in Goa, are required to apply for registration by furnishing details of their Head office located outside Goa as the principal place of business in the content field of the online application and they shall attach the relevant documents in support of such address.

In order to inform all concerned, it is hereby notified that Panaji Ward, Panaji-Goa, shall be the specialized/dedicated jurisdiction for the District of North Goa and Margao ward, Margao-Goa, shall be the specialized/dedicated jurisdiction for the District of South Goa to centrally process such applications.

The applicants who do not have any place of business in Goa shall select respective ward office, as State jurisdiction in the online application form GST REG-07 in instead of respective Circle of Unit office.

On completion of Part-A of the application, the applicants will proceed to complete Part-B, where they will select respective ward office as the "jurisdictions" as notified vide this order.

Inform all concerned.

Dipak Bandekar, Commissioner (Commercial Taxes).

Panaji, 7th February, 2019.

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Suggestions are welcomed on e-mail: dir-gpps.goa@nic.in